G. R. S. 50

Previous references.

File No. 81-01

1907

Serial Nos. 102

(Sep. Revs)

Later references.

R. 168-15 & 16.

B. June 1916.

10 P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 102

Part B. for November 07.

SUBJECT.

Amalgamation of local cess on Beer duty and the adjustment of such cess on duty on Arrack, Ganja, Bhagum &c

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1) From the Excise Comm^r. No. 1830 & 18.9.07. (D. 7 1107)

Recommends that in order to simplify the accounts the cess on Beer duty now separately levied, may be merged in the main item as in the case of tree tax and such cess merged in the duty on Arrack, Ganja & Bhagum as also beer be adjusted annually.

2) To the Excise Comm^r, Comptroller & the Dy Comm^rs of Districts No. 7413-22 & 21.11.07.

GPB—8,000—7-4-07

Approves of the Excise Comm^r's recommendation & requests him to submit early a draft notification announcing the modifications thus caused in the existing rules.

G.R.S.11] 1907.

GENERAL AND REVENUE SECRETARIAT

(J.C.)

NOTES.

File No. 81-07

FILE HEADING.

Amalgamation of local cess on Beer duty and the adjustment of such cess on duty on arrack. Ganjam Vizagapatam

From The Excise Comr

No. 1830 Dated 18/9/07 Received 23/9/07

Diary No. 1607 Enclos. Spare Copies Serial No. 1

BRIEF ABSTRACT OF LETTER.

In order to simplify accounts recommends that the cess now separately levied on Beer duty may be ordered to be merged in the main item as in the case of toddy and such cess merged in the duty on arrack. Ganjam Vizagapatam also Beer be adjusted annually

NOTES AND ORDERS.

Now local cess is being separately levied only on "duty" on Beer. The Excise Comr recommends that in the case Beer also the local cess may be amalgamated with

NOTES—First sheet

GPB—30,000 -3-4-07

Serial No.

the main items "Duty" as was done in the case of tree tax & tree rent.

We also recommend that the cess on duty (remitted) on arrack, ganja & opium and also Beer may be ordered to be adjusted annually.

There seems no objection to sanction both the above proposals, but the adjustment of local cess may be made every three months as ordered in the case of toddy in G.O. No. 2943-54 - SM 145 - dt. 19/5/07.

The above changes necessitate the modification of the existing rules & the Excise Commissioner asked to submit for the approval of Govt. draft notns

Also with a draft-form of abkari orders

The recommendation will result in simplifying & making the procedure uniform in the accounts, and may be

three
25/9/07

GPB—50,000—25-2-07

G. R. S. 12]
General and Revenue Secretariat.

S/R File No. 87 of 1907

Serial No.

Submitted for orders. A draft is already submitted which is in the file

Secy 2/11/07

Mr Genl Secy 5/11/07

11651 10-10-07

Asst Comm 5/11/07

Draft approved

Issued 17/11/07

2 To the Excise Comr, the Comptroller and the Dy Comrs of Districts. No 2413-22S 21-11-07. Approves of the recommendations of the Excise Commissioner, and requests him to submit early for the approval of Govt draft notification announcing the modifications in the existing rules necessitated by the changes now sanctioned.

NOTE—Contn. sheet

GPB—50,000—25-2-07

G.R.S. 28]

File No. 81/07
Serial No. 2

Diary No. of letter replied to 1107

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

(G) RC.

, *the* 190

Date of issue 24th Nov 07

Signed by Mr Sreenivasaiyangar

READ.—

The following letter
No 1830 of 18/11/07 from
the Excise Comr in
Mysore.
(to be printed in
extenso)

ORDER THEREON.—No alone
The recommendations
of the Excise Comr
are approved but
the ~~local fees~~ additional
credit to the local funds will
~~not be credited to the local~~
~~fees will be made~~
be allowed every quarter as

No H 2413-12
dt 21st Nov 07

over

SUBJECT

MGCPB—20,000—24-2-0

ordered by Gourlie Pco.
H 9243-54-8M.145-08.1
of 15/6/07 in the Case of Lloyd
2. The Registrar Comp
is requested to submit
at a very early date
for the approval of
Govt draft notice
amending the
~~proposed~~ needful
modifications in the
existing rules ~~Consistent~~
~~with the above~~
~~clauses~~. necessitated by
the changes now sanctioned

17 Nov 07

Secretary
23/11/07
To The Registrar Comp
The Comptroller
The Dy Comrs of Taxes

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial (Separate Revenue), dated 21st November 1907.

READ—

The following letter No. 1830, dated 18th September 1907, from the Excise Commissioner in Mysore :—

"I have the honour to state that Government have ordered in their Proceedings No. Fl. 9243-54—S. R. 145-06-1, dated 15th June 1907, that the separate levy of local cess on toddy shop rental and tree tax should be abolished and that 1—17th of the tree tax and rental collected should be credited to Local Funds in lieu of the proceeds of the cess. The only other items of Excise on which local cess is at present levied and shown separately in the accounts, are the duty on arrack, ganja, majum and beer. Out of the duty of Rs. 4-12-0 paid on every gallon of arrack of 20° U. P., 1—17th is set apart for local cess which is entered in a separate column opened for the purpose in the Day Books and Ledgers. Every payment made into the Treasury on account of duty has to be divided and apportioned at the rate 16—17th to still-head duty proper and 1—17th to local cess. A similar procedure is adopted in the case of the duty on ganja and majum. As regards beer, local cess at one anna per rupee is separately levied and entered in the accounts. This system of accounting involves a great amount of unnecessary clerical labour, besides arithmetical calculation.

2. I, therefore, beg to submit that, as ordered in the case of toddy shop rental and tree tax, the practice of showing separately in the accounts the local cess on still-head duty and that on the duty on ganja and majum, may be ordered to be discontinued. The separate levy of local cess on beer duty may be merged in the duty itself. In all these cases, 1—17th of the collections may be credited to Local Funds annually in lieu of the proceeds from cess.

3. The amalgamation of local cess on beer duty and the abolition of the system of separately accounting the local cess out of the duty paid on arrack, ganja and majum will tend to a further simplification of accounts as sanctioned in the recent Government Order of the 14th December 1906. By adopting this course, the demand on the license will be simplified and the collection and accounts too facilitated to a great extent. I may mention that, in the first instance, this is worked out by the vattu mutsaddi, a poorly paid official of Rs. 10 per mensem, and who, in the majority of cases throughout the Province, seldom holds the appointment for more than a few months at a time, so that in the event of mistakes being made, it entails a very large amount of labour and time to rectify. I solicit early orders in the matter."

No. Fl. 2413-22—S. R. 81-07-2, dated Bangalore, 21st November 1907.

Order thereon.—The above recommendations of the Excise Commissioner are approved, but the credit to the Local Funds will be afforded every quarter as ordered by Government in Proceedings No. Fl. 9243-54—S. R. 145-06-1, dated 15th June 1907, in the case of toddy.

2. The Excise Commissioner is requested to submit at a very early date, for the approval of Government, draft notifications announcing the modifications in the existing rules necessitated by the changes now sanctioned.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

Exd.—C. V.

1907-08

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

FINANCIAL
(SEPARATE REVENUE)

PROCEEDINGS

Dated 21st November 1907

No. Fl. 2413-22
S. R. 81-07-2

Approving of the recommendations of the Excise Commissioner *re* the amalgamation of local cess on beer duty and the abolition of the system of separately accounting the local cess out of the duty paid on arrack, ganja and majum.

GPB—16-12-07—200